

This document was signed electronically on April 26, 2021, which may be different from its entry on the record.

IT IS SO ORDERED.

Dated: April 26, 2021



ALAN M. KOSCHIK  
U.S. Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

**IN RE:**

**MASTER AUTO, LLC**

Debtor

CASE NO. **20-51710-amk**

CHAPTER 7

JUDGE ALAN M. KOSCHIK

**ORDER OVERRULING DEBTOR'S OBJECTION TO CLAIM**

This cause came before the Court upon the Objection to Claim filed by Debtor Master Auto, LLC (ECF Doc. No. 37) (the "Objection") and the State of Ohio, Department of Taxation's Response (ECF Doc. No. 42) (the "Response"). A hearing on the Objection and the Response was held on April 21, 2021, at which Attorney Mark Graziani appeared on behalf of the Debtor, Master Auto, LLC and Joshua Vaughan appeared for Special Counsel on behalf of the State of Ohio,

Department of Taxation. The Court finds that the Debtor lacks standing to pursue its Objection. Upon consideration of this lack of standing, and without further consideration of or decision on the merits, the Objection is not well taken.

IT IS THEREFORE ORDERED that the Objection to Claim filed by Debtor Master Auto, LLC is hereby overruled.

**IT IS SO ORDERED.**

###

Submitted by:

/s/ Joshua Vaughan  
Joshua R. Vaughan (#0090535)  
jvaughan@amer-collect.com  
Amer Cunningham Co., L.P.A.  
One Cascade Plaza, Suite 1510  
Akron, OH 44308  
Ph: 330-762-2411  
Fx: 330-762-9918  
*Special Counsel for State of Ohio*  
*Attorney General*

**SERVICE LIST**

Via ECF:

**Akron Auto Auction Inc.**  
(Creditor)

represented by

**Duriya Dhinojwala**  
ddhinojwala@bmdllc.com

**Deborah L. Koral**  
deborah@korallaw.com

**Harold A. Corzin**  
hcorzin@csu-law.com  
(Trustee)

represented by

**Michael J. Moran**  
mike@gibsonmoran.com

**Master Auto, LLC**  
rotana18@gmail.com  
(Debtor)

represented by **Mark Franklin Graziani**  
mark\_graziani@yahoo.com

**Ohio Department of Taxation**  
(Creditor)

represented by **Joshua Ryan Vaughan**  
jvaughan@amer-collect.com